

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2009

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Cash Flows from Operating Activities:				
Cash Received from Charges for Services	\$ 343,527	\$ -	\$ 181,658	\$ 2,956,902
Cash Received from Premiums/Recoveries	-	793,488	-	-
Cash Received from Equipment Rental	3,942,668	-	-	-
Cash Received from Miscellaneous Activities	2,006	927	-	22,483
Payments for Wages & Benefits	(914,977)	-	-	(1,645,389)
Payments for Inventory & Supplies	(25,381)	(198,680)	(67,252)	(96,722)
Payments to Suppliers for Goods & Services	(2,555,086)	-	(218,195)	(2,246,789)
Payments for Risk Transfer	-	(284,401)	-	-
Payments for Loss and Loss Adjustment	-	(868,989)	-	-
Net Cash Provided (Used) by Operating Activities	792,757	(557,655)	(103,789)	(1,009,515)
Cash Flows from Non-Capital Financing Activities:				
Operating Grants Received	-	-	-	34,934
Operating Transfer-In	-	100,000	-	241,124
Cash Provided by Financing Activities	-	100,000	-	276,058
Cash Flows from Capital and Related Financing Activities:				
Proceeds from Sale of Capital Assets	204,483	-	-	-
Acquisition/Construction of Capital Assets	(1,095,227)	-	-	(24,306)
Insurance Proceeds	14,891	-	-	-
Net Cash Used for Capital and Related Financing Activities	(875,853)	-	-	(24,306)
Cash Flows from Investing Activities:				
Receipt of Interest	-	172,159	-	-
Sale of Investment Securities	2,537,159	9,625,713	185,628	675,330
Purchase of Investment Securities	(1,884,248)	(9,369,967)	(90,945)	(148,329)
Cash Provided (Used) by Investing Activities	652,911	427,905	94,683	527,001
Net Increase (Decrease) in Cash and Cash Equivalents	569,815	(29,750)	(9,106)	(230,762)
Cash and Cash Equivalents at Beginning of Year	1,470,811	32,927	107,574	391,361
Cash and Cash Equivalents at End of Year	\$ 2,040,626	\$ 3,177	\$ 98,468	\$ 160,599

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For The Year Ended December 31, 2009

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:				
Net Operating Income (Loss)	\$ 275,960	\$ (843,632)	\$ (7,907)	\$ (928,477)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:				
Depreciation Expense	1,123,324	-	-	2,325
Change in Assets and Liabilities:				
(Increase) Decrease in Receivables	217,411	947	(27,695)	115,273
(Increase) Decrease in Inventories	10,590	-	(67,252)	(8,370)
(Increase) Decrease in Prepays	2,187	(5,743)	-	(12,474)
Increase (Decrease) in Payables	(836,715)	290,773	(935)	(177,792)
Total Adjustments	516,797	285,977	(95,882)	(81,038)
Net Cash Provided (Used) by Operating Activities	\$ 792,757	\$ (557,655)	\$ (103,789)	\$ (1,009,515)
Noncash Investing, Capital, and Financing Activities:				
Contributions of Capital Assets from Government	\$ 139,843	\$ -	\$ -	\$ -
Gain (Loss) on Disposal of Capital Assets	(174,319)	-	-	-

See Accompanying Notes to Financial Statements

INTERNAL SERVICE FUNDS
Combining Statement of Cash Flows
For The Year Ended December 31, 2009

	County Insurance	Information Services	Totals
Cash Flows from Operating Activities:			
Cash Received from Charges for Services	\$ -	\$ 1,857,468	\$ 5,339,555
Cash Received from Premiums/Recoveries	499,962	-	1,293,450
Cash Received from Equipment Rental	-	109,020	4,051,688
Cash Received from Miscellaneous Activities	-	369	25,785
Payments for Wages & Benefits	-	(986,733)	(3,547,099)
Payments for Inventory & Supplies	(177,671)	(4,982)	(570,688)
Payments to Suppliers for Goods & Services	-	(774,964)	(5,795,034)
Payments for Risk Transfer	(29,379)	-	(313,780)
Payments for Loss and Loss Adjustment	(929,873)	-	(1,798,862)
Net Cash Provided (Used) by Operating Activities	(636,961)	200,178	(1,314,985)
Cash Flows from Non-Capital Financing Activities:			
Operating Grants Received	-	516	35,450
Operating Transfer-In	-	-	341,124
Cash Provided by Financing Activities	-	516	376,574
Cash Flows from Capital and Related Financing Activities:			
Proceeds from Sale of Capital Assets	-	-	204,483
Acquisition/Construction of Capital Assets	-	(10,338)	(1,129,871)
Insurance Proceeds	-	-	14,891
Net Cash Used for Capital and Related Financing Activities	-	(10,338)	(910,497)
Cash Flows from Investing Activities:			
Receipt of Interest	43,154	-	215,313
Sale of Investment Securities	2,088,219	490,699	15,602,748
Purchase of Investment Securities	(1,494,412)	(463,536)	(13,451,437)
Cash Provided (Used) by Investing Activities	636,961	27,163	2,366,624
Net Increase (Decrease) in Cash and Cash Equivalents	-	217,519	517,716
Cash and Cash Equivalents at Beginning of Year	35,000	284,365	2,322,038
Cash and Cash Equivalents at End of Year	\$35,000	\$ 501,884	\$ 2,839,754

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For The Year Ended December 31, 2009

	County Insurance	Information Services	Totals
Reconciliation of Operating Income (Loss) to Net Cash Provided by			
Net Operating Income (Loss)	\$ (513,461)	\$ 128,834	\$ (1,888,683)
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Used by Operations:			
Depreciation Expense	-	57,312	1,182,961
Change in Assets and Liabilities:			
(Increase) Decrease in Receivables	(15,277)	20,022	310,681
(Increase) Decrease in Inventories	-	-	(65,032)
(Increase) Decrease in Prepays	29,943	7,151	21,064
Increase (Decrease) in Payables	(138,166)	(13,141)	(875,976)
Total Adjustments	(123,500)	71,344	573,698
Net Cash Provided (Used) by Operating Activities	\$ (636,961)	\$ 200,178	\$ (1,314,985)
Noncash Investing, Capital, and Financing Activities:			
Contributions of Capital Assets from Government	\$ -	\$ -	\$ 139,843
Gain (Loss) on Disposal of Capital Assets	-	-	(174,319)

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